SUBJECT.—Instructions for drawing the Single Consolidated Imprest, sanctioned to the Amildars and Deputy Amildars, and accounting for the expenditure incurred therefrom.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 148—*T.A.D.B., dated 8th March* 1929.

To

All Amildars and Deputy Amildars,

All Treasury Officers, and

The Inspecting Officers of Taluk Offices and Taluk Treasuries.

Government having in their Order No. R. 6144-55 R. M. 14-27-7, dated 2—4th February 1929, sanctioned a Single Consolidated Imprest for Taluk Offices in lieu of the several imprests now held by them, the following instructions are issued for drawing the consolidated imprest and accounting for the expenditure incurred therefrom.:—

(1) The Single Consolidated Imprest, sanctioned in the above Government Order (Rs. 100 for each Taluk Office and Rs. 50 for each Sub-Taluk Office) will be drawn by the Amildar or Deputy Amildar from the Treasury on a payee's receipt, quoting number and the date of the Government Order sanctioning the imprest.

(2) The imprests now held from the General Revenues for various purposes (such as Revenue Imprest, Bandh Imprest, Imprest for Tank Maintenance Works, Imprest for Record of Rights Work, Lock-up Imprest, Inam Advance, Imprest for Malnad Improvement Work) should be refunded to the Treasury on the date on which the consolidated Imprest is drawn from the Treasury, for credit under 'Permanent Advances' in the Treasury Accounts. If the full amount of the original imprest is not available on that date, in the shape of cash, owing to the non-recoupment or non-adjustment of certain items of expenditure met out of it, the amount required to make up the full imprest may be met from the Consolidated Single Imprest so that the original imprests (in full) may be refunded to the Treasury.

(3) An acknowledgment of the Single Consolidated Imprest will be despatched to the Audit Office in the prescribed form (Form 19 M. C. A. C. Vol. I) with an explanatory memo showing (i) actual cash held and (ii) expenditure spent and remaining unrecouped on the date of drawing the imprest from the treasury. In respect of the latter, a statement showing the following particulars should accompany the permanent advance acknowledgment .—

(1) Date of disbursement.
(2) Particulars of expenditure.
(3) Amount.
(4) Action taken for recoupment.

(4) As the Consolidated Imprest is intended for meeting different kinds of expenditure to be recouped on separate bills, the Imprest Register should show separately the different kinds of expenditure. The Imprest Register may be maintained in the enclosed Form. If any new kinds of expenditure, other than those mentioned in the form, are met out of the imprest, necessary additional columns may be opened in the Imprest Register. The unrecouped amounts of the present imprests should be entered in detail in this register, as the opening entries.

(5) The amount spent should be recouped as often as necessary and at least at the end of each month. There should be separate bills for the charges relating to different classes of expenditure (booked under different major heads). The number, date and amount of the recoupment bill, should be noted against each item. If any item of expenditure is to be recouped by cash recovery, the date of recovery and item number of the cash book should be noted against the item concerned.

(6) For expenditure connected with Tank Maintenance Works, one column will be set apart in this Register and the procedure laid down in this Office Circular No. 141, dated 15th November 1928, will be followed in other respects.

(7) An analysis of the balance of the Imprest Register (giving details of items working up to the difference between the imprest held and the balance of imprest on hand), should be prepared at least once a month (*vide* para 5C of the Annexure to M. C. A. C. Vol. I).

2. At the time of inspection of the Taluk Offices and Taluk Treasuries, the Inspecting Officers will examine the Imprest Register, along with the Abstract Cash Book, Acquittance Roll, etc., and see that the Imprest Register is maintained properly and the imprest is recouped promptly.

S. SHAMANNA,
Comptroller.